

**ELECTRONIC TAX ADMINISTRATION
MEMORANDUM OF AGREEMENT #IR-XX-XX
BETWEEN THE INTERNAL REVENUE SERVICE AND
(INSERT NAME OF PARTICIPANT)**

1. INTRODUCTION

This Electronic Tax Administration ("ETA") Memorandum of Agreement ("Agreement") between the Internal Revenue Service ("IRS") and (insert Name of Participant) ("Participant") sets forth the complete agreement of the parties for (insert) to promote electronic filing of individual returns (1040 series) during the (insert) filing season which covers the (insert) tax year. Also, except as provided below, the parties agree to comply with all relevant statutory, regulatory, and administrative requirements relating to the electronic filing program.

2. AUTHORITY:

- (A) This Agreement is entered into pursuant to: (1) the authority vested in the Commissioner of the IRS by Treasury Order 150-10 to administer and enforce the internal revenue laws and procedures for electronic filing and (2) the authority vested in the Secretary of the Treasury by the IRS Restructuring and Reform Act of 1998, implemented in Section 6011 of the Internal Revenue Code, to promote the benefits of and encourage the use of ETA programs.
- (B) This Agreement is not an "acquisition" as that term is defined in the Federal Acquisition Regulation ("FAR") 2.101; therefore, the FAR does not apply to this Agreement.

3. PURPOSE:

The purpose of this Agreement is to support the mission of the ETA Office as it seeks to increase: (1) overall volume of electronically filed income taxes, (2) electronic filing by balance due taxpayers, (3) electronic filing by taxpayers with complicated returns, and (4) electronic filing by taxpayers with Federal/State returns.

4. DEFINITIONS:

- (A) "Days" as used herein means calendar days unless otherwise stated.
- (B) "Work" as used herein, means the Participant's data collection, analyses, reporting, promotion, and communication activities described in item 7 of this Agreement. Work does not mean the Participant's commercial efforts in the conduct of its (insert) business.

5. AUTHORIZED REPRESENTATIVES

- (A) The Point of Contact for (insert Name of Participant) is: _____ ;
Telephone: _____
facsimile: _____ e-mail: _____
- (B) The Point of Contact for the IRS is: _____ Telephone: _____
facsimile: _____ e-mail: _____

6. DUTIES AND RESPONSIBILITIES OF THE IRS

- (A) (Subject to mutual agreement)
- (B)
- (C)
- (D) **If the IRS agrees to provide a hyperlink:** The IRS will provide an HTML link from its IRS *e-file* Partners' Page in the Digital Daily to the Participant's Web site: This link will be available during the period beginning on or about January 14, 2000 through October 15, 2000 (the "Display Period").
- (E) A disclaimer, stated substantially as follows, will be placed on the Digital Daily Partners' Page: "The Internal Revenue Service has entered into partnership agreements with the following organizations to foster electronic filing. As a convenience to taxpayers, the Internal Revenue Service has provided links to these organizations' web sites. The Internal Revenue Service and the United States Government do not endorse or warrant these organizations or their products and services. The decision to use or not to use any of these products and services will not result in any special treatment from the Internal Revenue Service."

7. DUTIES AND RESPONSIBILITIES OF THE PARTICIPANT:

- (A) (To be proposed by the Participant)
- (B)
- (C)
- (D) The Participant will submit a project performance report to the IRS Point of Contact as follows:

<u>Reporting Period</u>	<u>Report Due Date</u>
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For example:

11/1/00 – 12/31/00	1/14/00
1/1/00 – 3/31/00	4/14/00
4/1/00 – 5/31/00	6/9/00
6/1/00 – 7/31/00	9/11/00
8/1/00 – 9/30/00	10/13/00
11/1/00 – 12/31/00	1/12/01

This report shall contain:

1. narrative describing accomplishments and any difficulties in performance of the Agreement during that reporting period;
 2. measurement of the success of the Participant's efforts including???
 3. the number of visits to its Web site to review the IRS key *e-file* messages; and
- (E) These reports shall be used to determine whether the Participant has successfully performed the Agreement. These reports are subject to inspection, verification and approval by the IRS.

8. LIABILITY

The IRS shall not be liable for any injury to the Participant's personnel or damage to the Participant's property unless such injury or damage is due to negligence on the part of the Government and is recoverable under the Federal Tort Claims Act [28 U.S.C.1346 (b)], or pursuant to the other statutory authority.

9. CONFIDENTIALITY

The IRS acknowledges that the reports delivered by the Participant may contain competitively sensitive business information that is “confidential information.” However, the IRS cannot ensure that this confidential information will not be disclosed if release is mandated by Court order, request of Congress, or as a result of a determination made by the IRS pursuant to the Freedom of Information Act (FOIA). The IRS will not release this confidential information unless so required or determined, and will consult with the Participant in response to a FOIA request or other demand for the confidential information and prior to its release. The IRS will immediately notify the Participant upon the release of any confidential information. This confidential information may be incorporated into IRS statistical databases provided it is completely blinded as to origin.

10. THIRD PARTY RIGHTS

This agreement does not alter, change, or eliminate any rights or responsibilities that taxpayers have under the Internal Revenue Code.

11. PERIOD OF PERFORMANCE AND TERMINATION:

- (A) This Agreement shall be in effect from the date of signature for the IRS until the date of acceptance by the IRS of the Participant’s last project performance report described in 7(D) above. This is expected to occur on or before (at least 30 calendar days after the delivery date of the report).
- (B) This Agreement may be terminated by either party effective 30 days after the non-terminating party’s receipt of written notice from the terminating party. The notice must be signed by a signatory to this Agreement or by the signatory’s successor or designee. The Participant understands that in the event the Agreement is terminated, the Participant has no right to any claim against the Government, including a claim for termination costs.

12. MODIFICATION OF AGREEMENT:

The IRS may modify this Agreement, and the Participant may submit requests for modifications to the IRS Point of Contact. All modifications must be in writing and signed by both of the signatories to this Agreement, or by their successors or designees.

13. INSPECTION RIGHTS:

- (A) The IRS may inspect the work performed by the Participant upon reasonable notice to the Participant's Authorized Representative and in a manner that will not interfere with the Participant's performance of this Agreement. The Participant shall provide access for this purpose to the IRS Authorized Representative(s) to the location where the work is being performed. The IRS shall also have the right to inspect the Participant's Report(s) of the work performed as a result of this Agreement. The IRS Authorized Representative shall provide the results of any inspections to the Participant's Authorized Representative for any necessary resolution.
- (B) The IRS may evaluate the Participant's performance of this Agreement and shall provide the results of any such evaluation to the Participant, in writing, for written comment and return to the IRS. The IRS in considering the Participant for future Agreements or Contracts may use the evaluation, including the Participant's comments.

14. REMEDIES:

There are no remedies other than the termination rights described in 11(B) of this Agreement unless provided in a modification to this Agreement. The Contract Disputes Act does not apply.

15. RELEASE OF INFORMATION:

The Participant shall provide written notice to the IRS, and obtain consent in advance of releasing any advertisements, press releases, or related communications for the purpose of referring to or performing the pilot described in this Agreement. The text and purpose of the intended release shall be provided to the IRS Point-of- Contact for this Agreement.

16. GOVERNING LAW:

This Agreement is subject to, and governed by, the laws of the United States of America, that is by federal law and not by the laws of any State. The terms of this Agreement are not intended to alter, modify, or rescind any current Agreement or provision of Federal law now in effect. Any provision of this Agreement, which conflicts with Federal law, will be null and void.

17. SIGNATURES:

FOR (INSERT NAME OF PARTICIPANT) FOR INTERNAL REVENUE SERVICE

Date of Signature:

Date of Signature: